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To:	Sales and Use Tax Subcommittee
From:	Roxanne Bland, MTC Counsel
Date:	October 12, 2012
Subject:	Model Statute on Associate Nexus

At its July, 2012 meeting, the subcommittee recommended that language be added to the draft to strengthen the description of the relationship between the associate (representative) and the state that would create nexus for the seller. It also recommended that the draft include language specifically include pass-throughs. Finally, it recommended a definition for advertisement be inserted into the draft.

Attached to this memorandum for the subcommittee's consideration is the revised draft statute.